

RECORD PERPETUATION FUND

Recorder's Annual Conference
July 2020

REVIEW OF FUND ACCOUNTING

- General Fund
 - Main operating fund
 - Office budget
- Special Revenue Funds
 - Record Perpetuation Fund – Preservation of records; record keeping system
 - Identification Security Protections – Redaction of social security numbers
 - Elected Officer Training – Required Training of Elected Officers
 - Enhanced Access – Capital and operating costs of enhanced access



IC 36-2-7-10(d)

- The purpose for the Record Perpetuation fund:
 - (1) the preservation of records
 - (2) the improvement of record keeping systems and equipment; within the control of the recorder
- Money in the fund may not be deposited or transferred into the county general fund and does not revert to the county general fund at the end of the year.
- Money may be disbursed without appropriation



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RECORD PERPETUATION FUND

- Special Revenue fund for the purpose of the preservation of records and the improvement of record keeping systems and equipment within the control of the Recorder's office. IC 36-2-7-10(d)
- Money may be spent without appropriation for this purpose
- Recorder needs to know what their office needs to preserve records and improve record keeping systems and equipment and what those needs will cost.



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Claims From The Perpetuation Fund

- Document the purpose of the claim if needed
- Payroll
 - Duties
 - Rate of pay
 - Classification of expenses
 - Personal Services
 - Other service and Charges
 - Capital Outlays
- Allocation of costs



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Operating Expenses From Perpetuation Fund

- IC 36-2-7-10.2 (b) “ A county recorder may pay all or a portion of the expenses of the county recorder’s office for the following calendar year only if:
- Key Phrases:
 - May - not shall
 - Following calendar year- specific time frame
 - Expenses – other than those associated with preserving records
 - Only if – conditions that must be met



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Sworn Statement

- (1) the county recorder submits to the county fiscal body a sworn statement that:
 - (A) the current revenue to the fund is sufficient to fulfill the statutory purpose of the fund;
 - (B) the technology of the county recorder's office is presently updated and at a level to sufficiently meet the statutory purpose of the fund and the county recorder's office;
 - (C) the fund has sufficient reserve, consistent with the recorder's plan, to capitalize the next technology or other records management upgrade necessary to fulfil the statutory purpose of the fund and the county recorder's office;
 - (D) the county recorder specifically requests that all or a specific, identifiable portion of the fund be used to pay the expenses of the county recorder's office for the following year.



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THE PLAN

- Considerations:
 1. What is the fund balance?
 2. What are the estimated revenues?
 3. What are the costs you need to pay in subsequent year?
 4. Will your estimated revenues cover these costs or will you need funds in the cash balance?
 5. What are the long term costs for update of technology or equipment?
 6. How much of a reserve do I need to pay for these costs
 7. Is there an excess at this time?



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FUND BALANCE		670,000		
ESTIMATED REVENUE		280,000		
TOTAL		950,000		Best Guess
BUDGETED EXPENSES				
PARTIME WAGES		20,000		
OTHER SERVICES		190,000		
CAPITAL OUTLAY		200,000		
		410,000		
RESERVE FOR TECHNOLOGY UPGRADE		400,000		
POTENTIAL EXCESS		140,000		



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County Response to Sworn Statement

- Upon receiving the sworn statement, the county fiscal body may adopt an ordinance approving the county recorder's request. If the ordinance is adopted, the county fiscal body shall, if specifically requested by the recorder for the following year, approve sufficient money from the fund. The county fiscal body may not approve any money from the fund for any purpose in excess of that requested by the county recorder.
- A county recorder's request and the county fiscal body's approval are valid for only the following calendar year. The requirements of this section must be met for each calendar year.



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Audit Expectations

- First expectation is that the record perpetuation fund has been used for expenditures related to preservation of records and improvement of record keeping.
- Any payroll expenses are supported by job duties assigned
- If other expenses are being paid, that there is a sworn statement and ordinance for amount available for other expenses
- Any allocation of costs are supported by documentation
- If there is non compliance, there could be a finding and request to restore funds to the record perpetuation fund.



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IDENTITY SECURITY PROTECTION FUND

- IC 36-2-7.5-11(b) Each county legislative body shall establish an identification security protection fund to be administered by the county recorder. The county fiscal body shall appropriate money from the fund.
- (c) A fund consists of money deposited in the fund under section 6(b) of this chapter. Money in the fund does not revert to the county general fund. Money in a fund may be transferred to the county recorder's records perpetuation fund for the uses set forth in IC 36-2-7-10(f).



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IDENTIFICATION SECURITY PROTECTION FUND

- Purpose of fund is to support redacting so that no recorded document has a social security number unless required by law.
- A county recorder may use money in the fund only to purchase, upgrade, implement or maintain redacting technology, or to secure protection measures used in the office of the county recorder.



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ENHANCED ACCESS FUND

- IC 5-14-3-8.3(b) The fund is a dedicated fund with the following purposes: (1) The replacement, improvement, and expansion of capital expenditures (2) The reimbursement of operating expenses incurred in providing enhance access to public information.
- IC 5-14-3-8.3 (a) The fiscal body...shall adopt an ordinance establishing an enhanced access fund...Money in this fund must be appropriated and expended in the manner authorized in the ordinance.



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COUNTY ELECTED OFFICER OFFICIALS TRAINING FUND

- IC 36-2-7-19 (d) Money in the fund shall be used solely to provide training of county officials and individuals first elected to a county office...IC 36-2-11-2.5
- Except as provided in IC 5-11-14-1 money in the fund may be used to provide any of the following: (1) Travel, lodging, and related expenses with the any training from the fund. (2) Training of one (1) or more designees of a county elected official if sufficient funds are appropriated by the county fiscal body.



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Training

- IC 36-2-11-2.5(a) As used in this section, “training courses” refers to training courses related to the office of county recorder that are compiled or developed by the Association of Indiana Counties and approved by the state board of accounts.
- IC 36-2-11-2.5(b) An individual elected to the office of county recorder shall complete at least: (1) fifteen (15) hours of training courses within one (1) year, and (2) forty (40) hours of training courses within three (3) years, after the individual is elected to the office of county recorder.



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